

HOUSE BILL 2056
By Wood

AN ACT to amend Tennessee Code Annotated, Section 67-1-1443, to provide that all persons, required to collect, truthfully account for, and pay over any tax collected from customers of any taxpayer, who willfully fail to truthfully account for and pay over such tax collected or willfully attempt in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable for the total amount of the tax evaded, or not accounted for and paid over, along with penalties and interest.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-1-1443, is amended by substituting language for subsection (a) thereof as follows:

(a) Any person required to collect, truthfully account for, and pay over any tax collected from customers of any taxpayer, who willfully fails to truthfully account for and pay over any such tax collected, or who willfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable for the total amount of the tax evaded, or not accounted for and paid over, along with penalties and interest.

SECTION 2. This act shall take effect upon becoming law, the public welfare requiring it.

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